App. F. IX-4

Previous References

1932. 3.
(G. G)

File No. 25-82

Serial Nos. 1, 4, 7

Letter References.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. three

Part B for Aug^r 35

SUBJECT.

Important irregularities noticed in the audit of accounts of the horticultural farm for the period from July 34 to June 35.

G 184-A G. 13-7-35

A copy to G-G in Compt

G-G

Thro' Financial Secy

Authorizes the Assistant Superintendent G G for incurring Contingent expenditure up to Rs 15 in each case in respect of sections in the charge subject to excess being regularized

WD 0418—GPB—22,500—29-8-36

Important Irregularities noticed during the audit of accounts of the Horticulture

G.G. Def 13-35-807

General and Revenue Secretariat — File No. 25 of 1932. [App. F. III—2

Serial No.	
1	Letter No 75/B.11. dated the 26th August 1932 from the Comptroller to Cat forwarding for information and orders a list of important points noticed in the audit of accounts of the Horticulture from July 29 to June 31 and requesting orders on the following points 1) to define the powers of the assistant Superintendent to ~~[illegible]~~ incur contingent expenditure 2) to discontinue the practice of utilising the Departmental receipts 3) to take suitable security from the manager of the farm.

Submitted for orders. Finance Secretary may perhaps be consulted

Hd 8/9/32 8/9/32. 2) For favour of opinion 21/9

H. Ley

H/855:32 Dir-9.

3) I agree with the Comptroller's remarks 20/10/32

4) Orders may issue in accordance with the opinion of the Comptroller agreed to by the Fl. Ley

5) Limit of contingent expenditure that may be incurred by the Asst. Supdt. is for orders 21/x

Gen. Ley

6) (Secretary) 31/x

A

b) A Please get the Supdt's views thereon. 31/10/32

1/11

GENERAL SECRETARY 25 OCT. No.

31 OCT 1932 No. 2637

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31.

Accounts of the Hyderabad Forces

807

G. G File No. 25 of 1932 General and Revenue Secretariat

Submitted with a draft proposal

8) Issue

Letter No 1796 dated 24/11/32 to the Supdt Lal Bagh forwarding for remarks the extract re the limits of expenditure to be incurred by the Supdt

Sec A

7. DEC

This was never issued

9) This is one of the files disclosed from the file re - Distribution of powers between the Supdt and the Asst Supdt: of Gardens. The particular point regarding the limit of sanction for the Asst Supdt has been decided in the G.O. distributing the powers. There is a reminder to issue on the matter in the G.O. Communicated with the file may be closed for in view of the orders issued in the G.O.

Sd/- for orders.

29/6/33 [The audit report on the accounts for the period July 1931 to April 1934 has been reviewed]

29.6.35-10) In the G.O. re: the distribution of duties between the Supdt & Asst Supdt the Asst Supdt has been authorized to sanction contingent the purchase of contingent articles for the sections in his charge

Limit of Contingent expenditure to be sanctioned by the Asst. Supt. Gardens Dept. 3

General and Revenue Secretariat — G.Y. File No. 25/80 of 1932 — [App. F. III—2

Serial No.

I refer 30-34 (1-3)

DEWAN'S 1 JULY 1935 No. 11

CHIEF SECRETARY 1 JULY 1935

10) The Comptroller had suggested that his powers in this behalf be defined for guidance of audit & the Dept. Such expr. may perhaps be limited to Rs 15 in each case subject to the expr. kept within the Current.

Chief Sy Rs 29/6

A

11) A. May be approved

KC 1.7.35.

12 Dewan) Rs 1/7

13 9/7 1-7-35

KC 2/7 Rs 2/7

14. Subd with a draft for Consideration

Rs — SR 5.7.35.

15) For perusal

Rs 8/7

SPECIAL SECRETARIAT U.O.No.Fl: 83 9. JUL. 1935 BANGALORE.

10/7/35

NOTE—Contn. Sheet.

11 JUL 1935 GENL & REV. SECTT.

WD 70—GBPM—60,000—13-8-3

Draft Ltr. Subd Issue 15/7/35

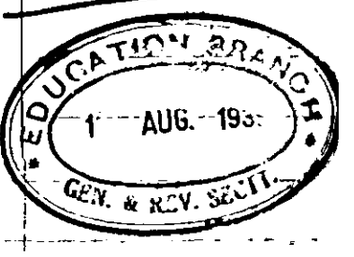
Issued 10/7

10/7/35

File No. 25 of 193 2

General and Revenue Secretariat

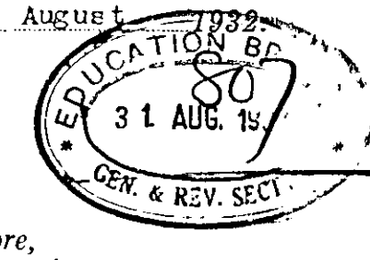
Dy Dir Supts Govt Servants and Comptroller
Thro Telegt - Sanct 167-87 13-7-35 Authorises
The Addl Supt Govt Servants for incurring
Contingent exp. up to Rs 15 in each case in
respect of the Seaman his charge subject to the
exp being kept within the grant -



Enclosure : 1

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 75/B.II. *Bangalore, dated* 26th August 1932.



From

M. VENKATESA IYENGAR, Esq., M.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

The Secretary to the Government of Mysore,

Development Departments, Bangalore.

G.G 25-32-1

C/31/V

I have the honour to forward herewith for information and orders of Government an extract of important points noticed in the audit of the accounts of the Lalbagh Horticultural Farm for the period from July 1929 to June 1931 received with the Director's No. 2314 dated 4-6-1932 and to state as follows:-

(1) The Assistant Superintendent is at present sanctioning certain kinds of expenditure for which no authority is forthcoming. His powers to incur contingent expenditure have to be defined.

(2) The departmental receipts are freely made use of in violation of rules though the irregularity is being pointed out in every audit. The Superintendent may be directed to discontinue the practice.

(3) No security has been taken from the Manager who is in charge of large quantities of stores and who also handles cash from 500, to 600 a month.

Action has to be taken to fix and take adequate security from the Manager as required by Rule 7 of Annexure to Mysore Civil Account Code, Volume I

I have the honour to be,

Sir,

Your most obedient servant,

For Comptroller.

S.S.

The extract of the more important points noticed in the audit of the accounts of

Serial No.	Para of Audit Report	Extract from the Audit Report	Reply of the Officer and the Head of the Department	Further remarks of the Comptroller
1.	3(c)	Purchases of articles upto Rs.30, are hitherto being sanctioned by the Assistant Superintendent. No orders empowering him to sanction expenditure upto this limit were forthcoming.	No such limit is fixed for the Assistant Superintendent. He has been sanctioning contingent expenditure relating to the sections he is in charge.	For orders. For the guidance of audit and also of the departmental officers it is necessary that the powers of the Assistant Superintendent to incur contingent expenditure should be defined.
2.		8. Departmental receipts instead of being remitted to Treasury in tact as per Article 1 of M.C.A.C. Vol. I, were found to have been utilised for departmental expenditure to the extent of Rs.795-15-5 as per statement B enclosed. The procedure adopted is highly irregular and requires satisfactory explanation. 10(b) Whenever amount is not available for payments under imprest, the payments ~~were~~ will be made from other receipts of the Department and with a view to conceal this fact such payments are brought on the account only when funds become available under imprest.	The items referred to were paid out of sale proceeds under very urgent circumstances as the form imprest of Rs.20, was very small and D.C. Bills could not be prepared and the amount recouped often owing to exigencies of work on the farm.	If the imprest given to the farm is not sufficient it is open to the Head of the Department to get it suitably enhanced. It is highly undesirable to allow the utilisation of the farm receipts for departmental expenditure. Instructions may be issued strictly prohibiting the irregular practice.

Serial No.	Para of Audit Report	Extract from the Audit Report	Reply of the Officer and the Head of the Department	Further remarks of the Comptroller
3.	12(c)	The number of permanent coolies employed on monthly wages vary as noted in objection No.22(d). It is stated that there is no fixed number sanctioned by the Director and it is left to the discretion of the Manager, to engage any number of coolies within the budget allotment.	The cooly labour always varies as such labour is increased or decreased by the Manager according to the cultivation of crops increased or decreased within the monthly limit fixed by allocation of funds under the sanction of the controlling authority and with the personal approval of the Assistant Superintendent who is directly in charge of the farm.	The number of coolies to be employed on the farm ordinarily on monthly wages may be fixed by the Head of the Department. Previous sanction of the same authority may be obtained if in any month a larger number is found necessary. In respect of casual labour monthly forecast may be prepared showing the particular work or works for ~~whe~~ which the extra labour is required and the rate of wages proposed to be paid to them and sanction of the Superintendent or other competent authority obtained before any expenditure is incurred. The arrangements proposed above are working satisfactorily in the Agricultur
	12(d)	Apart from the permanent labour the Manager also engages casual labour for which he is not obtaining sanction of higher authorities at present.		

Serial No.	Para of Audit Report	Extract from the Audit Report	Reply of the Officer and the Head of the Department	Further remarks of the Comptroller
				Agricultural Farms and their adoption in the horticultural farm is suggested for consideration of Government.
4.	16(c)	The Manager of the Sunkal farm deals with cash transactions ranging from Rs.500, to 600, rupees a month apart from the charge of farm sotres ~~xxx~~ and he has not furnished any security.	The question of taking security from the various officials of the Department who deal in cash or stores are under consideration.	In view of the large stock of implements stores and cash handled by the Manager, he may be required to furnish sufficient security as contemplated in rule 7 of Annexure to ~~Mxxxxxxx~~ M.C.A.C. Vol. I.

S.S.

Assistant Comptroller.

Appendix F G—1]

SUBJECT .....

.....

.....

Section G.G

File No. 25-32

Serial No. 4

Diary No. of letter replied to .....

No. E 1796/32

To The Depot Qat Gentlemen

Sir,

General and Revenue Secretariat

( )

the *193*

In forwarding herewith a copy of letter No 75/B-11 dated the 26th Aug 32 from the Comptroller Qat together with an extract of the annual report of the Horticultural Farm in regard of the powers of the Assistant Depot to incur contingent expenditure I am directed to request you to be so good as to furnish your opinion re the limit of Contingent expenditure that may be incurred by the Assistant Depot.

Date of issue 26.11.32

Signed by Mr. C.E. [illegible]

(Please type portion marked within brackets)

List of enclosures .....

I have etc

C

21/11

Chief Secy

Copied by [illegible]

Examined by .....

21-11-32

1796/52

The

The Superintendent,
Government Gardens, Bangalore.

In forwarding herewith a copy of letter No.75/B-11 dated the 26th August 1932 from the Comptroller to - Government together with an extract of the audit report of the Horticultural Farm in respect of the powers of the Assistant Superintendent to incur contingent expenditure, I am directed to request you to be so good as to furnish your opinion regarding the limit of contingent expenditure that may be incurred by the Assistant Superintendent.

I have the honour to be,
Sir,
Your most obedient servant,

23/11

For Chief Secretary to Government.

2T3S.

No. 125

EDUCATION BRANCH
2 MAY 1934
3319
GEN. & REV. SECTT.

OFFICE OF THE SUPERINTENDENT,
GOVT. GARDENS IN MYSORE.

LAL-BAGH, BANGALORE.

Dated.....2nd May.....193

FROM

H. C. JAVARAYA, ESQ., L.Ag., F.L.S., F.R.H.S.,
Superintendent, Government Gardens in Mysore.

To

R.RANGA RAO, ESQ., B.A.,B.L.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

GENERAL
2 MAY 1934

Subject:-

Powers of the Assistant Superintendent to incur contingent expenditure.

G. G 25-32

Sir,

With reference to your D.O.letter No.E 1805/G.G.25-32-R dated 28th November 1933 requesting me to furnish my opinion regarding the powers of the Assistant Superintendent to incur contingent expenditure, I have the honour to state that no definite power is delegated to him. He has been sanctioning small contingent expenditure relating to the sections he is in charge of and in the case of other sections during my absence elsewhere on duty.

I beg to propose that the following powers may be delegated to the Assistant Superintendent.-

1. Purchase of Service Stamps to an extent of Rs.30/- at a time.

2. Purchase of food grains to Menagerie and Aviary as per scale of rations fixed by the Superintendent.

3. Purchase of seeds, plants and packing materials etc., for the use of the Sale Depot in Lal-Bagh, Horticultural Farm and Fruit Nursery up to Rs 15/- within the allotment of funds sanctioned by the Superintendent.

4. Purchase of garden requisites such as Plants, tools, manure etc up to Rs 15/- in each case, within the allotments sanctioned by the --- Superintendent.

I have the honour to be

Sir

Your most obedient servant,

J. C. Javaraya

Superintendent

2.5.34

VP/-

WD 0497—GPB—1,000—24-10-33

193

From

H. C. JAVARAYA, ESQ.,
L.AG., F.L.S., F.R.H.S.,
Superintendent, Government Gardens
in Mysore, Bangalore.

To

Dated

Despatched

Received

General No.
No.

Enclosure No.

F.No 1-35
ಫೈ ಇ ೨-೭೩೫

App. F. VI G 10.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. ಫೈ 167-8 ಫೈ 25-32-7 DATED 13-7-1985

May this be

i. printed ? yes

ii. treated as a standing order ? yes

iii. published in the Gazette English Part ? no

iv. translated ? no

v. placed at the disposal of the press ? } no

iv. published in the Gazette Kannada Part ? }

Contingent expenditure

Authorises the Assistant Superintendent, Govt Gardens, to incur ——— upto a limit of Rs 15/- in each case, in respect of the Sections in his charge, subject to the ——— being kept within the grant

150 Signed
10 Unsigned.

MK 16/7/35 ಫೈ 16-7-35.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. E. 167-8/G. G. 25-32-7 Bangalore, Dated, 13th July 1935.

Contingent Expenditure

Authorises the Assistant Superintendent, Government Gardens, to incur----up to a limit of Rs. 15/- in each case, in respect of the sections in his charge, subject to the---- being kept within the grant.

Read:-

Government Order No. E. 660-1/G. G. 64-30-9 dated 11th September 1934, fixing the distribution of duties between the Superintendent and Assistant Superintendent, Government Gardens.

2. Letter No. 75/B. II dated 26th August 1932, from the Comptroller to Government, submitting an extract of important points relating to the accounts of the Lalbagh Horticultural Farm and requesting orders among other things, in regard to the powers of the Assistant Superintendent, Government Gardens for incurring contingent expenditure.

ORDER NO. E. 167-8/G. G. 25-32-7 DATED, 13TH JULY 1935.

Government are pleased to authorise the Assistant Superintendent, Government Gardens, to incur contingent expenditure up to a limit of Rs. 15/-, in each case, in respect of the sections in his charge, subject to the expenditure being kept within the grant.

K. V. ANANTARAMAN,
Offg. Chief Secretary to Government.

To--The Superintendent, Government Gardens.
The Comptroller to Government through the Financial Department.

G. R. S. App. F VI—G 2]

SUBJECT ..... ar

.....

.....

Diary. No of letter replied to .....

Section PS

File No. 25-32

Serial No. 7

General and Revenue Secretariat

( )

the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 13-7 193

Signed by .....

Read— 1) G.O. No. dated ~~the~~ distribution of duties between the ~~Secy~~ & Asst. Secy. of Govt. Gardens

2) Letter No. 75/B.II dt. 26-8-32 from the Comptroller to Govt, ~~requesting~~ submitting an extract of important points relating to the accounts of the Lalbagh Horticultural among other things, ~~orders of Govt~~, in regard to the powers of the ~~for prescribing a limit up to which~~ Asst. Secy. to Govt. for incurring contingent expenditure.

Farm and requesting orders)

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ? Alternative

Order thereon.—No. 167-88/13/13-

Govt. are pleased to authorize ~~prescribe~~ ~~a limit of Rs 15/- in each case~~, up to which the Head Asst. Secy. to Govt. may incur contingent expenditure, up to a limit of Rs 15/- in each case subject to the expenditure being kept within the grant.

While passing orders in regard to the distribution of duties between the Secy. and the Asst. Secy. of Govt. Gardens the Asst. Secy. has been authorized to sanction the purchase of contingent articles for the Sections directly under him. ~~Govt. do direct that~~ the limit up to which such expenditure can be incurred by the Asst. Secy. will be Rs. 15/- in each case subject to the total expenditure being kept within the grant.

Respectfully submitted for the consideration of Government.

13-7

for Chief Secy

To,

The Secy to G.G.

The Comptroller Thro' Fin

S. O.

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. E. 660-1—G. G. 64-30-9, dated 11th September 1934.

Distribution of Work.

Passes orders regarding the —— between the Superintendent and Assistant Superintendent of the Government Gardens.

READ—

Government Order No. 5696-708--G. G. 68-27-2, dated the 1st December 1928, passing orders defining the duties and responsibilities among the several officers of the Horticultural Department and requesting the Director of Horticulture to redistribute the work and the charges according to the directions given in the said order.

2. Correspondence ending with letter No. 199, dated the 13th May 1933, from the Superintendent, Government Gardens, forwarding for orders of Government, a statement of distribution of work of the Department between the two officers, *viz.*, the Superintendent and the Assistant Superintendent, consequent upon the abolition of the post of the Director of Horticulture, and requesting that some additional executive and ministerial establishment may be given to him to cope with the increased work of the Department.

ORDER No. E. 660-1—G. G. 64-30-9, DATED BANGALORE, THE 11TH SEPTEMBER 1934.

In their order, dated the 1st December 1928, Government defined the duties, powers and responsibilities of the several officers of the Horticultural Department. As a result of the abolition of the post of the Director of Horticulture, the transfer of the work of Consulting Architect to the Public Works Department and the transfer of the Assistant Economic Botanist to the Agricultural Department, the Department of Horticulture consists two officers, *viz.*, the Superintendent and the Assistant Superintendent of Gardens and it has become necessary to define their work. The Superintendent, Government Gardens, has submitted proposals on this behalf and has also asked for an additional executive and ministerial establishment consisting of about a dozen hands.

As regards the question of establishment, Government consider that the establishment now existing is adequate for the work of the Department particularly after the transfer of the Museum to the Department of Industries and Commerce and the maintenance of buildings on the Nandi Hill to the Public Works Department and that what is really required is a proper distribution of work among the several officials both executive and ministerial. The Superintendent is requested to go into the question once again and effect whatever changes he considers necessary.

As regards the distribution of work between the two officers of the Department, *viz.*, the Superintendent and the Assistant Superintendent, the Superintendent will have control over the whole Department and the several charges included in it and will be responsible to Government for the work of the Department. The Assistant Superintendent will be directly subordinate to the Superintendent and will be responsible to the Superintendent for such duties as may be delegated to him. As a working arrangement, the duties of the two officers will be as shown in the statement annexed.

R. RANGA RAO,
Chief Secretary to Government.

To—The Superintendent, Government Gardens in Mysore.
The Comptroller to Government through the Financial Secretariat.

Exd.—C. K,

No. E. 660-1—G. G. 64-30-9, dated 11th September 1934.

ANNEXURE.

The Superintendent, Government Gardens.—General administrative control of the Department of Gardens and Hill Stations, Chairman of the Horticultural Society and the Fruit Growers' Association. Direct charge of Lal-Bagh and other Gardens in Bangalore and the Nandi Hill Station.

Out-door and Technical Work.—Designing and directing improvements to the Parks and Gardens with special reference to ornamental gardening. Inspection of Parks and Gardens, avenue trees, etc., maintained by local bodies. General supervision over the work of fruit and vegetable culture. In charge of fumigation, Herbarium, Bureau of Economic Botany and Library. Arrangements for the Horticultural shows, propagation, acclimatisation, introduction and distribution of plants, etc.

In-door and Office Work.—Correspondence with Government, Palace and Heads of Departments and Deputy Commissioners of Districts and important correspondence with the public and foreign institutions. Acceptance of tenders and confirmation of the auction sale of garden produce of major items, purchase of garden requisities.

Grant of leave to gazetted and non-gazetted Staff of the Department in general and the executive and menial establishment of the sections directly under his charge.

Appointments, Leave, Transfers, etc.—Appointment of ministerial and executive establishment of the Department and the menials for the sections under his direct charge.

Grant of promotion and increments to and transfer of the non-gazetted establishment.

Deputation of officials to the Dasara Exhibition work.

Budget Allotment.—Reappropriation and allocation of budget grants for the several sections of the Department. Sanctioning estimates of works connected with the improvements and repairs of gardens.

Cash and Accounts.—Checking of cash periodically, countersigning pay bills of several sections of the Department including the office, the travelling allowance bills of the Department, the detailed contingent bills and contractor's bills of the Parks and Gardens. Signing Bangalore Bills.

Administration Report, Budget Returns.—Preparation of the Administration Report Budget of Department.

Horticultural Farm.—General control of the work of the Horticultural Farm.

Miscellaneous.—Duties attached to the Chairmanship of the Horticultural Society and the Fruit Growers' Association.

Assistant Superintendent, Government Gardens.—Chief Assistant to the Superintendent in respect of the general control of the Department. Secretary to the Mysore Horticultural Society. In direct charge of the Horticultural Farm—Spraying operations, Sale Depot and Nursery Lal-Bagh, Fruit preservation work and Fruit Nursery.

Out-door and Technical Work.—In charge of the Fruit and Vegetable culture work of the Department including inspection work, Seed collection and Testing. Assisting the Superintendent in fumigation. Arrangements for exhibiting the departmental articles at Mysore and other Exhibitions

In-door and Office.—Conducting auction sale of garden produce and confirmation of sales of minor garden produce and sale of plants and seeds. Routine correspondence with the public and foreign institutions and correspondence with the members of the Horticultural Society. Sale room correspondence.

Leave and Transfer, etc.—Grant of leave to the establishment directly under his charge. Appointments to the lower places in the sections under his control.

Powers of purchase.—Purchase of contingent-articles for the sections directly under him.

Purchase of service stamps to an extent of Rs. 30 at a time.

Purchase of food grains to the Menagerie and Aviary as per scales fixed by the Superintendent.

Purchase of seeds, plants, packing materials, tools, manure, etc., up to Rs. 15 in each case within the allotment sanctioned by the Superintendent.

Miscellaneous.—Duties attached to him as Secretary of the Mysore Horticultural Society; any other work specially entrusted by the Superintendent.

WD 493—GPB—425—24-9-34